

DRAFT DIRECTIVE TRANSMITTAL
WORKFORCE INVESTMENT ACT

Number: WIADD-83

Date: October 12, 2004

TO: WORKFORCE DEVELOPMENT COMMUNITY

SUBJECT: QUARTERLY AND MONTHLY FINANCIAL REPORTING
REQUIREMENTS

☒ **IMMEDIATE ACTION**

Bring this draft to the attention of the appropriate staff.

☒ **E-MAIL COPY TRANSMITTED**

Number of pages (including coversheet): 27

If there are any problems with this transmittal, please call Celia Guzman at 916/654-9767.

SUBJECT MATTER HIGHLIGHTS:

Please review and comment on the attached draft directive.

This directive provides new quarterly and monthly financial reporting requirements.

COMMENTS ARE DUE BY:

10/26/04

Comments can be submitted through one of the following ways:

- 1) **Web site** — www.edd.ca.gov/wiarep/wiainp.htm
- 2) **Fax** — WID, Attention: **Grey S. Rider III** at 916/654-9586
- 3) **E-Mail** — grider@edd.ca.gov (Include "draft comments" in the subject line)
- 4) **Mail** — WID / P.O. Box 826880 / MIC 69 / Sacramento, CA 94280-0001

All comments received by the end of the comment period will be considered before the final directive is issued. However, we will not be able to individually respond to comments. **Comments received after the specified due date will not be considered.**

If you have any questions, contact your WID Regional Advisor at (916) 653-6347.

DRAFT DIRECTIVE

WORKFORCE INVESTMENT ACT

Number:

Date:

69:136:pc:8666

TO: WORKFORCE DEVELOPMENT COMMUNITY

SUBJECT: QUARTERLY AND MONTHLY FINANCIAL REPORTING
REQUIREMENTS

EXECUTIVE SUMMARY:

Purpose:

The purpose of this directive is to provide guidance for the reporting of quarterly and monthly Workforce Investment Act (WIA) financial data. This directive supersedes WIA Directive [WIAD03-8](#), Quarterly and Monthly Financial Reporting Requirements (November 25, 2003). The directive provides a modified form for reporting WIA Adult and Dislocated Worker formula funds, 15 percent funds, and 25 percent Additional Assistance funds. This latest modification enables the reporting of "Training Payments" and "Other Training Services." Also provided is a new form developed to report 25 percent Rapid Response expenditures. Rapid Response expenditures are to be reported separately in either the required or allowable categories. In the prior year, the separate reporting was achieved by assigning different grant codes for allowable and required activities. This year, the revised report form allows Local Workforce Investment Areas (LWIA) to move and report funds as necessary between required and allowable activities for each Rapid Response grant code. This revised form is only used when reporting financial information for grant codes 526, 540, and 541. These expenditure forms, line item instructions, and new definitions must be used in the completion of expenditure reporting. This directive does not change current participant reporting requirements.

Scope:

This directive applies to LWIAs and all subgrantees in receipt of WIA grant funds. These LWIAs and subgrantees are required to comply with federal and State expenditure reporting requirements.

Effective Date:

This directive is effective upon date of issue.

REFERENCES:

- Office of Management and Budget (OMB) Circular A-21: Cost Principles for Educational Institutions
- OMB Circular A-87: Cost Principles for State, Local, and Indian Tribal Governments
- OMB Circular A-122: Cost Principles for Non-Profit Organizations

- Title 29 Code of Federal Regulations (CFR) Part 95: Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations
- Title 29 CFR Part 97: Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Government
- Title 20 CFR Parts 652 et al, 663.410, 665.300, 665.310 and 665.320
- Department of Labor Training and Employment Guidance Letter (TEGL) 7-99, Care and Customer Satisfaction Performance Measures for the Workforce Investment System

STATE-IMPOSED REQUIREMENTS:

This directive contains some State-imposed requirements. These requirements are indicated in ***bold, italic*** type.

FILING INSTRUCTIONS:

This directive supersedes WIA Directive WIAD03-8, dated November 25, 2003. Retain this directive until further notice.

BACKGROUND:

The State is required by federal regulations to submit accurate financial reports to the Department of Labor (DOL) on a quarterly basis. As such, the State is issuing this directive to provide essential information along with the new financial reporting forms. These new forms provide for reporting of accrued and cash expenditures along with other standard information. Submittal dates for quarterly reports are identified in the "Quarterly Reporting Requirements" section of this directive. Submittal dates for monthly reports are identified in the "Monthly Reporting Requirements" section of this directive.

POLICY AND PROCEDURES:

Definition of Terms:

Accrual Basis of Accounting—The accounting basis wherein revenues and expenses are recorded in the period in which they are earned or incurred regardless of whether cash is received or disbursed in that period. If the subgrantee records are not normally kept on the accrual basis of accounting, then the subgrantee must develop accrual information through analysis of documentation on hand.

Accrued Expenditures—The charges incurred and recorded, but not yet paid for, during a report period requiring the provision of funds by the grantee or subgrantee for (1) goods and other tangible property received, (2) services performed by employees, contractors, subgrantees, subcontractors, and other payees, and (3) other amounts becoming owed under programs for which no current services or performance is required, such as annuities, insurance claims, and other benefit payments.

Allowable Rapid Response Activities—In addition to the required Rapid Response activities, the State or its designee may also provide activities as described in 20 CFR 665.320. These activities begin with the notification of a permanent closure, mass layoff, natural disaster, or other disaster resulting in a mass job dislocation. See Attachment 4 for examples of these activities.

Cash Expenditures—An actual disbursement of funds for goods and services that have been received. Cash expenditures do not necessarily equal the amount of cash drawn.

CFDA Number—The number assigned to a federal program in the Catalog of Federal Domestic Assistance (CFDA). Adult programs use CFDA number 17.258, Youth programs use 17.259 and Dislocated Worker programs (including rapid response) use 17.260. The clientele being served will determine which CFDA number to use when funded from the Governor's Discretionary Account (15 percent). For example: Adult clientele use 17.258, Youth clientele use 17.259 and Dislocated Worker clientele use 17.260. If serving a combination of clientele with 15 Percent funds then revert to using 17.260.

Grant Code—The three-digit code that identifies a particular allocation. The Workforce Investment Division (WID) accounts for each allocation by grant code. Therefore, several grant codes could exist within a subgrant.

Individual Training Account (ITA)—As described in 20 CFR 663.410, an ITA is an expenditure account established on behalf of a participant. The ITA allows an adult or dislocated worker to purchase training services from eligible providers. Contracts for services may be used instead of ITAs only when used for on-the-job training, customized training, upon local board approval due to a limited number of eligible providers or when the local board determines a community-based organization or other private organization may provide the services. The ITAs are considered to be an obligation but not an expenditure.

Line Item within a Subgrant—The way a LWIA/subgrantee will receive funds allocated from different sources. Each line item is identified by its own three-digit grant code, description and funding amount in the subgrant. This will allow each line item to be tracked separately. Each line item is independent from other funding and can have different operational dates. Therefore, a line item must be closed out once the term has ended even though the funds may not be fully expended. A line item must also be closed out if the funds have been fully expended and the term has not ended.

Net Income Method—The accounting approach that has the costs incidental to the generation of program income netted against or deducted from the gross program income to determine the amount of net program income. The expenditures and revenues associated with performing the activity that generates program income are tracked separately in the accounting records. At the end of the reporting period, revenues and expenses are netted to determine the amount of net program income to be reported. Net program income is then recorded in the WIA program income account by appropriate title and funding period. At this time, the net income method used in the accounting for revenue and costs associated with generating program income must be used for the WIA program.

Obligations—An obligation is a formal contractual commitment for the amount of orders placed, contracts and subgrants awarded, goods and services received, and similar transactions during a funding period that will require payment by the recipient or subrecipient during the same or future period. A cash expenditure is an obligation for a good or service that has been received and paid for within the report period. An accrued expenditure is an obligation for a good or service that has been received within

the report period, but has NOT been paid. An unliquidated obligation is a formal contractual commitment for a good or service that has NOT been received and has NOT been paid for within the report period.

Other Training Services—Any training services not identified as a training (tuition) payment. Examples are on-the-job training, in-house staff providing training, training materials, and supportive services that enable a participant to attend training.

Program Income—The income received by the local area or subgrantee directly generated by a grant support activity, or earned only as a result of the grant agreement during the grant period. At this time, the net income method used in accounting for revenue and costs associated with generating program income must be used for the WIA program. Interest income earned on funds received under WIA is included as program income. (Note: Cash resulting from the generation of program income must be used by the subgrantee before additional WIA cash can be ordered.)

Required Rapid Response Activities—These are the activities the State or its designee must provide to eligible dislocated workers to transition to new employment as quickly as possible following a permanent closure, mass layoff, or when a disaster happens. A listing of these activities may be found at 20 CFR Part 665.310. See Attachment 4 for examples of these activities.

Supportive Services—These are services, provided directly or through cash assistance that enable an individual to participate in the WIA program. Limited supportive services may be provided to applicants in order to permit them to complete the application process. Supportive service costs will be reported on the appropriate expenditure line to correspond when the services were delivered. Supportive service costs for training services will be reported on the “other training services” line of the expenditure form.

Training Payments/Tuition—The price paid for tuition or instruction. These payments of funds are for participants to attend LWIA approved classroom instruction. Training payments may be made for eligible training provider list approved programs, training programs not on the eligible training provider list (such as private industry), skill upgrading and retraining, entrepreneurial training, and customized training conducted by an employer.

Unliquidated Obligations—Unliquidated obligations are the dollar amount of formal orders placed through purchase orders, contract delegation orders or contracts and subgrants awarded that are to be paid at a future date. Unliquidated obligations are the amount of obligations committed to by the subgrantee for which the goods or services have not been received within the report period and for which an outlay (cash) or an accrued expenditure has not been recorded.

WIA Summary of Expenditures Report—A state-designed report that provides data elements for LWIA/subgrantees to submit expenditures and other reportable items on an accrual basis.

Voucher—A voucher is a document that is exchangeable for training services.

QUARTERLY REPORTING REQUIREMENTS:

All WIA grant recipients are required to report expenditures on an accrual basis and must submit quarterly expenditure reports.

Expenditure amounts are required for core self services, core registration services, intensive services, and training services. These are Lines 1, 2, 3, and 4 of Section V "Cumulative Expenditures (Program)." If no financial activity has occurred for any of these lines, a zero value still has to be entered.

Grant recipients are responsible for ensuring all reports required by the State are submitted on time and the data reported is complete. The time limit for the expenditure of these funds is specified in each officially signed subgrant agreement, including subgrant award modifications.

When filing quarterly financial reports LWIAs/subgrantees may find any one of the following situations has occurred during a reporting cycle. Quarterly reports must be filed as follows:

1. If funds were placed in a subgrant prior to the close of a quarter and no financial activity occurred since the program started then a "zero" report must be filed. A "zero" report means the expenditure report will contain all zeroes. Those entities linked to the Job Training Automation (JTA) system must use the "Enter WIA Summary of Expenditures" (EXPD) selection. Entities not linked to JTA must manually complete the EXPD form attached to this directive or download a copy from the Employment Development Department (EDD) Web site. The report is then to be submitted by mail or fax. A "zero" report is filed until financial activity occurs.
2. If financial activity occurred within the quarter, then a report must be filed reflecting cumulative expenditures (including accruals) from the effective date of the funding through the end of the report quarter. Those entities linked to the JTA system must use the EXPD selection. Entities not linked to JTA must manually complete the EXPD form and submit the report by mail or fax. A copy of this form can be obtained from the EDD Web site.
3. If financial activity occurred in prior quarters but not in the current quarter, a report is still required. Report prior cumulative information (including accruals) when completing the current quarterly expenditure report. Those entities linked to the JTA system must use the EXPD selection. Entities not linked to JTA must manually complete the EXPD form and submit the report by mail or fax. A copy of this form can be obtained from the EDD Web site.

Attention: Marie Gastelum or Martha Overman
Financial Management Unit, MIC 69
Workforce Investment Division
Employment Development Department
P. O. Box 826880
Sacramento CA 94280-0001

Fax: (916) 654-9586 or (916) 654-9657

Additionally, along with the guidelines listed in numbers 1 through 3 above LWIAs/subgrantees must adhere to the following dates shown in the table below. (NOTE: When the reporting deadline falls on a weekend or holiday, all reports are due by close of business [COB] on the last working day prior to the reporting deadline. For example, the fourth quarter report for State Fiscal Year 2002-2003, was due July 20, 2003, [Sunday]. Since the 20th fell on a weekend the report was due no later than July 18, 2003, [Friday].)

<i>Due Dates for Quarterly Reports</i>	
1st Quarter (July-Sept)	October 20
2nd Quarter (Oct-Dec)	January 20
3rd Quarter (Jan-Mar)	April 20
4th Quarter (Apr-June)	July 20
Hard Copies-4th Quarter Only	July 27

File and submit a separate EXPD report for each line item (grant code).

Subgrantees with access to the JTA system must electronically submit quarterly financial reports by the 20th of the month following the end of each report period. Example: Quarterly reports for the quarter ending September 30th are due October 20th.

Subgrantees without access to the JTA system must submit hard copies by the 20th of the month following the end of each report period. Example: Quarterly reports for the quarter ending September 30th are due October 20th.

When submitting fourth quarter financial data (June 30th report period), the printed report (PXP selection) will include a signature line when prompted. The signed hard copies of each report (by grant code) must be submitted by July 27th. The fourth quarter reports may be submitted by fax or mail. Revisions to fourth quarter financial data will be accepted after July 20th, however, the data will not be included in the official fourth quarter amounts submitted to DOL or incorporated into amounts calculated for the recapture of any formula funds

NOTE: Line item and subgrant closeout expenditure reports must have an original signature by the designated signatory authority and will be accepted only by mail.

MONTHLY REPORTING REQUIREMENTS

To improve the monitoring of WIA expenditure levels, all LWIAs/subgrantees in receipt of WIA 15 Percent Governor's Discretionary, Dislocated Worker 25 Percent funds, National Emergency Grant (NEG) funds, or special grant funds must provide monthly expenditure financial reports.

Monthly financial reports are not required on any of the formula funds (grant codes: 201, 202, 203, 204, 301, 303, 304, 501, 502, 503 and 504).

Monthly expenditures (including accruals) and obligations must be reported on a cumulative basis and a separate expenditure report must be filed for each line item or grant code.

Accruals do not need to be split out for monthly reports as required with the quarterly reports.

Submit expenditure data for all 15 Percent Governor's Discretionary Funds projects (Attachment 1) and all Dislocated Worker 25 Percent projects (Attachment 3) when required. Line item instructions specific to the filing of monthly financial data are provided for each attachment.

When filing monthly financial data LWIAs/subgrantees may find any one of the following situations has occurred during a reporting cycle. Monthly reports must be filed as follows:

1. If funds were placed in a subgrant prior to the close of a month and no financial activity occurred since the program started then a "zero" report must be filed. A "zero" report means the expenditure report will contain all zeroes. Those entities linked to the JTA system must use the EXPD selection. Entities not linked to JTA must manually complete the EXPD form attached to this directive or download a copy from the EDD Web site. The report is then to be submitted by mail or fax. A "zero" report is filed until financial activity occurs.
2. If financial activity occurred within the month then a report must be filed reflecting cumulative expenditures (including accruals) from the effective date of funding through the end of the report month. Those entities linked to the JTA system must use the EXPD selection. Entities not linked to JTA must manually complete the EXPD form and submit the report by mail or fax. A copy of this form can be obtained from the EDD Web site.
3. If financial activity occurred in prior months/quarters but not in the current month, a report is still required. Report prior cumulative information (including accruals) when completing the current monthly expenditure report. Those entities linked to the JTA system must use the EXPD selection. Entities not linked to JTA must manually complete the EXPD form and submit the report by mail or fax. A copy of this form can be obtained from the EDD Web site.

Attention: Marie Gastelum or Martha Overman
Financial Management Unit, MIC 69
Workforce Investment Division
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P. O. Box 826880
Sacramento, CA 94280-0001

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Monthly financial reports are always due the 20th of the month following the report period. (Note: When the reporting deadline falls on a weekend or holiday, all reports are due by COB the last working day prior to the reporting deadline. For example, when reporting for the month of February 2004, the due date would be

March 20th. Since March 20th is a Saturday, the monthly report is due March 19th. Below is a timeline providing a schedule of when monthly reports must be filed.

Report Month	Report Month to Use in JTA System	Report Due Date
January	1/XX	2/20/XX
February	2/XX	3/20/XX
April	4/XX	5/20/XX
May	5/XX	6/20/XX
July	7/XX	8/20/XX
August	8/XX	9/20/XX
October	10/XX	11/20/XX
November	11/XX	12/20/XX

Monthly reports are not due for the months ending March, June, September or December since quarterly reports must be filed for these four months.

Subgrantees with access to the JTA system must electronically submit monthly financial reports by the 20th of the month following the end of each report period. Example: A monthly report for the month ending January 31st would be due February 20th.

Subgrantees without access to the JTA system must submit hard copies by the 20th of the month following the end of each report period. Example: A monthly report for the month ending January 31st would be due February 20th.

ACTION:

Bring this directive to the attention of all staff involved in the expenditure reporting and fiscal accounting process.

INQUIRIES:

If you have questions on the filing of the WIA financial reports, please contact Marie Gastelum at (916) 653-0521 or Martha Overman at (916) 657-2744.

Please direct inquiries about this directive to your [Regional Advisor](#) at (916) 653-6347 or Program Manager at (916) 654-7799.

BOB HERMSMEIER
Chief
Workforce Investment Division

Attachments

WIA SUMMARY OF EXPENDITURES

Subgrantee Code:		Report Type:	
Grant Code:		Title I/Project Name	
Grant Term:		Report Period:	
I. SUBGRANT INFORMATION			
1. Year of Appropriation			
2. Report Revision Number			
3. Subgrant/Contract Number			
4. Subgrant Term From:			
To:			
5. Total Allotment		\$	
6. Closeout Report (N/C)			
II. TOTAL EXPENDITURES (Admin + Program)		\$	
III. ADMINISTRATIVE EXPENDITURES			
1. Administrative Cash Expenditures		\$	
2. Administrative Accrued Expenditures		\$	
3. TOTAL ADMINISTRATIVE EXPENDITURES		\$	
IV. OTHER REPORTABLE ITEMS (ADMIN)			
1. Non-Fed Supp (Stand-in)		\$	
2. Unliquidated Obligations		\$	
3. Program Income Earned		\$	
4. Program Income Expended		\$	
V. CUMULATIVE EXPENDITURES (PROGRAM)			
	Cash Expenditures	Accrued Expenditures	Total Expenditures
1. Core Self Services			\$
2. Core Reg Services			\$
3. Intensive Services			\$
4. Training Services			\$
A. Training Payments			\$
B. Other Training Services			\$
5. Other			\$
6. TOTAL PROGRAM EXPENDITURES	\$	\$	\$
VI. OTHER REPORTABLE ITEMS (PROGRAM)			
1. Non-Fed Supp (Stand-in)		\$	
2. Unliquidated Obligations		\$	
A. Unliquidated Obligations-Core/Intensive Services		\$	
B. Unliquidated Obligations-Training Services		\$	
C. Unliquidated Obligations-Other		\$	
3. Program Income Earned		\$	
4. Program Income Expended		\$	
VII. COMMENTS			
VIII. CERTIFICATION			
1. Name	2. Title	3. Phone Number	
4. Contact Name	5. Contact Title	6. Phone Number	7. Date Submitted

[Form in MS Word](#)

Line Item Instructions

Use the following line item instructions to report expenditure information for Workforce Investment Act (WIA) formula funding (except youth), 15 percent statewide activities, 25 percent Additional Assistance projects, National Emergency Grants, and special grants.

TO ENTER EXPENDITURE DATA INTO THE JOB TRAINING AUTOMATION (JTA) SYSTEM START WITH THE “**EXPD**” SCREEN (**ENTER WIA SUMMARY OF EXPENDITURES**). ENTITIES WITHOUT JTA ACCESS WOULD USE THE MS WORD VERSION OF THE FORM. (The automated JTA entries, such as “autofill” and “default”, do not apply to the MS Word document.) THE FORM IS TO BE COMPLETED BASED ON THE FOLLOWING LINE-ITEM INSTRUCTIONS. The instructions also identify the lines where entries are required when filing monthly reports.

*ON THE **EXPD** SCREEN ENTER THE FOLLOWING:*

Item	Line Item Instructions
1. Subgrantee Code	Enter the Local Workforce Investment Area (LWIA)/Subgrantee three-letter alpha code assigned by the Workforce Investment Division.
2. Grant Code	Enter the JTA three-digit grant code assigned to the funding source.
3. YOA	Enter the Year of Appropriation (YOAA) assigned to the funding source.
4. Report Period End	For quarterly reports enter 3/xx, 6/xx, 9/xx, and 12/xx. For monthly reports enter 1/xx, 2/xx, 4/xx, 5/xx, 7/xx, 8/xx, 10/xx and 11/xx.
5. Closeout Report N/C	Enter a "C" if filing a closeout report. If not filing a closeout report the JTA system will automatically default to “N” for No. If you have previously entered a “C” and are changing back to an “N,” the previous entry will become a “Z.” If you need to revise a line item that the “C” was previously entered on, you must select the “C” again for that same report period; make the revision, then re-file the closeout.
6. Rev Number	The revision number will come up automatically.

SECTION I. SUBGRANT INFORMATION

1. Year of Appropriation	If the user has access to the JTA system these categories auto-fill based on the entries made on the EXPD screen. If user does not have access to JTA, entries must be manually entered on the form.
2. Rev. No.	
3. Subgrant / Contract No	
4. Subgrant Term	

5. Total Allotment	If the user has access to the JTA system this category auto-fills based on the allotment granted for each program fund stream. If user does not have access to JTA, entries must be manually entered on the form.
6. Closeout Report N/C	If the user has access to the JTA system this category auto-fills based on the entry to the EXPD screen. If no entries are made, the JTA system defaults to "N." If user does not have access to JTA, entries must be manually entered on the form.

SECTION II. TOTAL EXPENDITURES (Administrative and Program) this area will auto-fill based on the entries to Section III and V.

SECTION III. ADMINISTRATIVE EXPENDITURES

1. Administrative Cash Expenditures	Enter the amount of administrative cash expenditures for the grant code. Note: cash expenditures do <u>not</u> necessarily equal amount of cash drawn.
2. Administrative Accrued Expenditures	Enter the amount of administrative accrued expenditures for the grant code.
3. Total Administrative Expenditures	This line auto-fills based on the entries to the above lines. NOTE: WHEN FILING MONTHLY REPORTS AN ENTRY IS REQUIRED ON THIS LINE.

SECTION IV. OTHER REPORTABLE ITEMS (ADMIN)

1. Non-Fed Supp (Stand-In)	Enter the total amount of Non-Federal Support (if applicable). Note: Stand-in costs are non-federal costs that may be substituted for disallowed grant costs resulting from an audit. Stand-in costs must come from the same year as the costs that they are proposed to replace, and they must not cause a violation of the administrative or other cost limitations. Refer to 20 CFR 667.300 (c) (2).
2. Unliquidated Obligations	Enter the amount of all obligations committed to, but not yet received or paid for. Note: "Unliquidated Obligations" are the total dollar amount of formal orders placed through purchase orders, contract delegation orders or contracts and subgrants awarded that are to be paid at a future date. The amount reported on this line should be the obligations committed to by the subgrantee for which the good or service has not been received and for which an outlay (cash) or an accrued expenditure has not been recorded. NOTE: WHEN FILING MONTHLY REPORTS AN ENTRY IS REQUIRED ON THIS LINE.

3 Program Income Earned	Enter the amount of program income earned.
4. Program Income Expended	Enter the amount of program income expended.

SECTION V. CUMULATIVE EXPENDITURES (PROGRAM) Enter the amount of cumulative expenditures for the selected grant code.

1. Core Self Services MUST BE FILLED IN FOR ANY GRANT CODE	Enter the total amount of core self services expenditures from the beginning of the subgrant term through the end of the report period. Attachment 2 provides examples of core self services taken from TEGl 7-99 dated March 3, 2000. These are examples and not all-inclusive.
2. Core Registration Services MUST BE FILLED IN FOR ANY GRANT CODE	Enter the total amount of core registration expenditures from the beginning of the subgrant term through the end of the report period. Attachment 2 provides examples of core registration services taken from TEGl 7-99 dated March 3, 2000. These are examples and are not all-inclusive.
3. Intensive Services MUST BE FILLED IN FOR ANY GRANT CODE	Enter the total amount of intensive service expenditures from the beginning of the subgrant term through the end of the report period. Attachment 2 provides examples of intensive services taken from TEGl 7-99 dated March 3, 2000. These are examples and are not all-inclusive.
4. Training Services MUST BE FILLED IN FOR ANY GRANT CODE	This line will auto-fill based upon the information provided in Lines 4A and 4B. Attachment 2 provides examples of training services taken from TEGl 7-99 dated March 3, 2000. These are examples and are not all-inclusive.
4A. Training Payments	Enter the total amount of Training Payments from the beginning of the subgrant term through the end of the report period. Examples of training payments may be found in the "definition of terms" section of this directive
4B. Other Training Services	Enter the total amount of Other Training Services from the beginning of the subgrant term through the end of the report period. Examples of other training services may be found in the "definition of terms" section of this directive.

5. Other	<p>Enter the total amount of other program expenditures from the beginning of the subgrant term through the end of the report period.</p> <p>This line must also be used when reporting expenditures for National Emergency Grants (NEG), SSN Navigator, Work Incentive Grants, Incentive Funds, and any other Special Grants.</p>
6. Total Program Expenditures	<p>Enter the total cash expenditures in the block provided. Enter the total accrued expenditures in the block provided. These totals must agree with the total expenditures entered for lines, 1, 2, 3, 4A, 4B and 5 to continue.</p> <p>NOTE: WHEN FILING MONTHLY REPORTS AN ENTRY IS REQUIRED ON THIS LINE.</p>

SECTION VI. OTHER REPORTABLE ITEMS (PROGRAM)

1. Non-Fed Supp (Stand-In)	<p>Enter the total amount of Non-Federal Support (if applicable).</p> <p>Note: Stand-in costs are non-federal costs that may be substituted for disallowed grant costs resulting from an audit. Stand-in costs must come from the same year as the costs that they are proposed to replace, and they must not cause a violation of the administrative or other cost limitations.</p> <p>Refer to 20 CFR 667.300 (c) (2)</p>
2. Unliquidated Obligations	<p>This line will auto-fill based on the entries made to lines 2A, 2B, and 2C.</p> <p>NOTE: WHEN FILING MONTHLY REPORTS AN ENTRY IS REQUIRED ON THIS LINE.</p>
2A. Unliquidated Obligations-Core/ Intensive Services	<p>Enter the total amount of unliquidated obligations for Core Self Services, Core Registration Services and Intensive Services from the beginning of the subgrant term through the end of the report period.</p>
2B. Unliquidated Obligations-Training Services	<p>Enter the total amount of unliquidated obligations for Training Payments (Line 4A) and Other Training Services (Line 4B) from the beginning of the subgrant term through the end of the report period.</p>
2C. Unliquidated Obligations-Other	<p>Enter the total amount of unliquidated obligations for Other expenditures from the beginning of the subgrant term through the end of the report period.</p>
3. Program Income Earned	<p>Enter the amount of program income earned.</p>

4. Program Income Expended	Enter the amount of program income expended.
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SECTION VII. COMMENTS

Enter any comments in this section

SECTION VIII. CERTIFICATION

1. Name	Enter the name of the authorized official who will be approving the forms. A signature is required on fourth quarter and closeout reports only.
2. Title	Enter the title of the authorized official.
3. Phone Number	Enter the phone number of the authorized official.
4. Contact Person	Enter the name of the contact person to be reached in the event any questions should arise. The contact person will, in most cases, be the individual who prepares the report.
5. Contact Title	Enter the contact person's title.
6. Contact Phone	Enter the contact person's phone number.
7. Date Submitted	Date submitted defaults to the actual date data is being entered.

REGISTRATION FOR WIA SERVICES
(THESE ARE EXAMPLES ONLY AND NOT AN ALL INCLUSIVE LIST)

Core Self Services (no registration required)	Core Registration Services (registration required)	Intensive Services (registration required)	Training Services (registration required)
Determination of eligibility to receive assistance	Staff assisted job search and placement assistance including career counseling	Comprehensive and specialized assessment, such as diagnostic testing and interviewing	Occupational skills training.
Outreach, intake and orientation	Follow-up services, including counseling regarding the workplace	Full development of individual employment plan	On the job training
Initial assessment of skill levels, aptitudes, abilities and need for supportive services	Staff assisted job referral (such as testing and background checks)	Individual counseling and career planning	Private sector training programs
Performance information on eligible training providers	Staff assisted workshops and job clubs	Case management	Skill upgrading and retraining
Performance information on the local One-Stop delivery system		Short term pre-vocational services	Entrepreneurial training
Information on supportive services and referral to supportive services		Follow-up services, including counseling for registrants (those previously receiving intensive/training services) after entering employment	Job readiness training
Information regarding filing for unemployment compensation			Adult education and literacy activities in combination with training
Assistance in establishing eligibility for training and education programs			Customized training
Resource room usage			
Internet browsing (job, information and training searches)			
Internet accounts			
Initial development of employment plan			
Talent referrals (informational, e. g., talent scouts, labor exchange referrals of resumes without further screening)			
Workshops and job clubs			

WIA SUMMARY OF EXPENDITURES

Subgrantee Code: Grant Code: Grant Term:	Report Type: Title I/Project Name Report Period:		
I. SUBGRANT INFORMATION			
1. Year of Appropriation			
2. Report Revision Number			
3. Subgrant/Contract Number			
4. Subgrant Term From:			
To:			
5. Total Allotment	\$		
6. Closeout Report (N/C)			
II. TOTAL EXPENDITURES (Admin + Program)	\$		
III. ADMINISTRATIVE EXPENDITURES			
1. Administrative Cash Expenditures	\$		
2. Administrative Accrued Expenditures	\$		
3. TOTAL ADMINISTRATIVE EXPENDITURES	\$		
IV. OTHER REPORTABLE ITEMS (ADMIN)			
1. Non-Fed Supp (Stand-in)	\$		
2. Unliquidated Obligations	\$		
3. Program Income Earned	\$		
4. Program Income Expended	\$		
V. CUMULATIVE EXPENDITURES (PROGRAM)			
	Cash Expenditures	Accrued Expenditures	Total Expenditures
1. 25% Rapid Response Required Activities	\$	\$	\$
2. 25% Rapid Response Allowable Activities	\$	\$	\$
3. TOTAL PROGRAM EXPENDITURES	\$	\$	\$
VI. OTHER REPORTABLE ITEMS (PROGRAM)			
1. Non-Fed Supp (Stand-in)			\$
2. Unliquidated Obligations			\$
a. Unliquidated Obligations for 25% RR Required Activities			\$
b. Unliquidated Obligations for 25% RR Allowable Activities			\$
3. Program Income Earned			\$
4. Program Income Expended			\$
VII. COMMENTS			
VIII. CERTIFICATION			
1. Name	2. Title	3. Phone Number	
4. Contact Name	5. Contact Title	6. Phone Number	7. Date Submitted

[Form in MS Word](#)

Line Item Instructions

Use the following line item instructions to report expenditure information for Workforce Investment Act (WIA) funding for 25% Rapid Response activities (Grant Codes 540, 541, 525, and 526)

TO ENTER EXPENDITURE DATA INTO THE JOB TRAINING AUTOMATION (JTA) SYSTEM START WITH THE “**EXPD**” SCREEN (**ENTER WIA SUMMARY OF EXPENDITURES**). ENTITIES WITHOUT JTA ACCESS WOULD USE THE MS WORD VERSION OF THE FORM. (The automated JTA entries, such as “autofill” and “default”, do not apply to the MS Word document.) THE FORM IS TO BE COMPLETED BASED ON THE FOLLOWING LINE-ITEM INSTRUCTIONS. The instructions also identify the lines where entries are required when filing monthly reports.

ON THE **EXPD** SCREEN ENTER THE FOLLOWING:

Item	Line Item Instructions
1. Subgrantee Code	Enter the Local Workforce Investment Area (LWIA)/Subgrantee three-letter alpha code assigned by the Workforce Investment Division.
2. Grant Code	Enter the JTA three-digit grant code assigned to the funding source.
3. YOA	Enter the Year of Appropriation (YOY) assigned to the funding source.
4. Report Period End	For quarterly reports enter 3/xx, 6/xx, 9/xx, and 12/xx. For monthly reports enter 1/xx, 2/xx, 4/xx, 5/xx, 7/xx, 8/xx, 10/xx and 11/xx.
5. Closeout Report N/C	Enter a "C" if filing a closeout report. If not filing a closeout report the JTA system will automatically default to “N” for No. If you have previously entered a “C” and are changing back to an “N,” the previous entry will become a “Z.” If you need to revise a line item that the “C” was previously entered on, you must select the “C” again for that same report period; make the revision, then re-file the closeout.
6. Rev Number	The revision number will come up automatically.

SECTION I. SUBGRANT INFORMATION

1. Year of Appropriation	If the user has access to the JTA system these categories auto-fill based on the entries made on the EXPD screen. If user does not have access to JTA, entries must be manually entered on the form.
2. Rev. No.	
3. Subgrant / Contract No	
4. Subgrant Term	

5. Total Allotment	If the user has access to the JTA system this category auto-fills based on the allotment granted for each program fund stream. If user does not have access to JTA, entries must be manually entered on the form.
6. Closeout Report N/C	If the user has access to the JTA system this category auto-fills based on the entry to the EXPD screen. If no entries are made, the JTA system defaults to "N." If user does not have access to JTA, entries must be manually entered on the form.

SECTION II. TOTAL EXPENDITURES (Administrative and Program) this area will auto-fill based on the entries to Section III and V.

SECTION III. ADMINISTRATIVE EXPENDITURES

1. Administrative Cash Expenditures	Enter the amount of administrative cash expenditures for the grant code. Note: cash expenditures do <u>not</u> necessarily equal amount of cash drawn.
2. Administrative Accrued Expenditures	Enter the amount of administrative accrued expenditures for the grant code.
3. Total Administrative Expenditures	This line auto-fills based on the entries to the above lines. NOTE: WHEN FILING MONTHLY REPORTS AN ENTRY IS REQUIRED ON THIS LINE.

SECTION IV. OTHER REPORTABLE ITEMS (ADMIN)

1. Non-Fed Supp (Stand-In)	Enter the total amount of Non-Federal Support (if applicable). Note: Stand-in costs are non-federal costs that may be substituted for disallowed grant costs resulting from an audit. Stand-in costs must come from the same year as the costs that they are proposed to replace, and they must not cause a violation of the administrative or other cost limitations. Refer to 20 CFR 667.300 (c) (2).
2. Unliquidated Obligations	Enter the amount of all obligations committed to, but not yet received or paid for. Note: "Unliquidated Obligations" are the total dollar amount of formal orders placed through purchase orders, contract delegation orders or contracts and subgrants awarded that are to be paid at a future date. The amount reported on this line should be the obligations committed to by the subgrantee for which the good or service has not been received and for which an outlay (cash) or an accrued expenditure has not been recorded. NOTE: WHEN FILING MONTHLY REPORTS AN ENTRY IS REQUIRED ON THIS LINE.

3 Program Income Earned	Enter the amount of program income earned.
4. Program Income Expended	Enter the amount of program income expended.

SECTION V. CUMULATIVE EXPENDITURES (PROGRAM) Enter the amount of cumulative expenditures for the selected grant code.

1. 25% Rapid Response Required Activities	<p>FOR QUARTERLY ENTRIES: Enter the total cumulative cash expenditures in the block provided. Enter the total cumulative accrued expenditures in the block provided. The totals entered in these two blocks will auto-fill to the total expenditures block.</p> <p>FOR MONTHLY ENTRIES: Enter the total expenditures in the total expenditures block only.</p> <p>Refer to Attachment 4 for examples of required activities.</p>
2. 25% Rapid Response Allowable Activities	<p>FOR QUARTERLY ENTRIES: Enter the total cumulative cash expenditures in the block provided. Enter the total cumulative accrued expenditures in the block provided. The totals entered in these two blocks will auto-fill to the total expenditures block.</p> <p>FOR MONTHLY ENTRIES: Enter the total expenditures in the total expenditures block only.</p> <p>Refer to Attachment 4 for examples of allowable activities.</p>
3. Total Program Expenditures	The cumulative required and allowable cash expenditures will auto-fill to line 3. The cumulative required and allowable accrued expenditures will auto-fill to line 3. These totals must agree with the total program expenditures that auto-fill in lines 1, and 2 to continue.

SECTION VI. OTHER REPORTABLE ITEMS (PROGRAM)

1. Non-Fed Supp (Stand-In)	<p>Enter the total amount of Non-Federal Support (if applicable).</p> <p>Note: Stand-in costs are non-federal costs that may be substituted for disallowed grant costs resulting from an audit. Stand-in costs must come from the same year as the costs that they are proposed to replace, and they must not cause a violation of the administrative or other cost limitations.</p> <p>Refer to 20 CFR 667.300 (c) (2)</p>
2. Unliquidated Obligations	<p>This line will auto-fill based upon the information provided in lines 2a and 2b.</p> <p>NOTE: WHEN FILING MONTHLY REPORTS AN ENTRY IS REQUIRED ON THIS LINE.</p>

2a. Unliquidated Obligations for 25% RR Required Activities	Enter the total amount of unliquidated obligations for Rapid Response (RR) Required Activities from the beginning of the subgrant term through the end of the report period.
2b. Unliquidated Obligations for 25% RR Allowable Activities	Enter the total amount of unliquidated obligations for Rapid Response (RR) Allowable Activities from the beginning of the subgrant term through the end of the report period.
3. Program Income Earned	Enter the amount of program income earned.
4. Program Income Expended	Enter the amount of program income expended.

SECTION VII. COMMENTS

Enter any comments in this section

SECTION VIII. CERTIFICATION

1. Name	Enter the name of the authorized official who will be approving the forms. A signature is required on Fourth Quarter and closeout reports only.
2. Title	Enter the title of the authorized official.
3. Phone Number	Enter the phone number of the authorized official.
4. Contact Person	Enter the name of the contact person to be reached in the event any questions should arise. The contact person will, in most cases, be the individual who prepares the report.
5. Contact Title	Enter the contact person's title.
6. Contact Phone	Enter the contact person's phone number.
7. Date Submitted	Date submitted defaults to the actual date data is being entered.

EXAMPLES OF RAPID RESPONSE ACTIVITIES

ACTIVITY	CODE	REQUIRED	ALLOWABLE	PROHIBITED
Conducting planning meeting with employer	20CFR665.310(a)	X		
Assessing layoff aversion potential	20CFR665.310(a)2	X		
Devising layoff aversion strategies with an employer	20CFR665.320(d)		X	
Conducting layoff aversion activities for employer				X
Providing information about services available in the One-Stops and setting up systems to provide on-site access to information and services	20CFR665.310(d)	X		
Conducting job search assistance and business services workshops				X
Providing training orientation on industry specific opportunities (e. g. Biotech)	20CFR665.310(d)	X		
Conducting orientation meeting with employees	20CFR665.310(b)	X		
Providing Trade Act Adjustment (TAA) orientation	20CFR665.310(b)	X		
Delivering/mailling Rapid Response information materials	20CFR665.310(b)	X		
Coordinating Labor Management/Workforce Transition Committee	20CFR665.310(c)	X		
Providing resources for food, shelter, clothing and other emergency assistance	20CFR665.310(not b)/(d)	X		
Attending Regional Roundtable	20CFR665.320(b)/(c)/(d)		X	
Attending conferences	20CFR665.320(b)/(c)/(d)		X	
Collaborating with EDD/LMID to research business activity	20CFR665.320(b)		X	
Training affected workers to upgrade skills for another position in company				X
Reaching out to businesses	20CFR665.320(a)3 or (d)1		X	
Completing UI applications				X
Providing access to CalJobs and SkillsMatch on-site, using company's or mobile facility	20CFR665.310(b)	X		
Enabling participants to register with One-Stop Center on-site	20CFR665.310(b)	X		
Conducting interview technique workshops				X
Conducting resume writing workshops				X
Job fair or information expo at a dislocation event	20CFR665.310(b)	X		
Job fair or information expo not at a dislocation event				X

WIA SUMMARY OF EXPENDITURES

Subgrantee Code: Grant Code: Grant Term:	Report Type: Title I/Project Name Report Period:
I. SUBGRANT INFORMATION	
1. Year of Appropriation	_____
2. Report Revision Number	_____
3. Subgrant/Contract Number	_____
4. Subgrant Term From:	_____
To:	_____
5. Total Allotment	\$ _____
6. Closeout Report (Y/N)	_____
II. TOTAL EXPENDITURES (Admin + Program)	\$ _____
III. ADMINISTRATIVE EXPENDITURES	
1. Administrative Cash Expenditures	\$ _____
2. Administrative Accrued Expenditures	\$ _____
3. TOTAL ADMINISTRATIVE EXPENDITURES	\$ _____
IV. OTHER REPORTABLE ITEMS (ADMIN)	
1. Non-Fed Supp (Stand-in)	\$ _____
2. Unliquidated Obligations	\$ _____
3. Program Income Earned	\$ _____
4. Program Income Expended	\$ _____
V. CUMULATIVE EXPENDITURES (PROGRAM)	
	Cash Expenditures Accrued Expenditures Total Expenditures
1. Youth In School	\$ _____
2. Youth Out of School	\$ _____
3. TOTAL PROGRAM EXPENDITURES	\$ _____
3a. Youth Summer Employment Opportunities	\$ _____
VI. OTHER REPORTABLE ITEMS (PROGRAM)	
1. Non-Fed Supp (Stand-in)	\$ _____
2. Unliquidated Obligations	\$ _____
3. Program Income Earned	\$ _____
4. Program Income Expended	\$ _____
VII. COMMENTS	
VIII. CERTIFICATION	
1. Name	2. Title 3. Phone Number
4. Contact Name	5. Contact title 6. Phone Number 7. Date Submitted

[Form in MS Word](#)

Line Item Instructions

Use the following line item instructions to report expenditure information for Youth formula funds only (Grant Codes 301, 303, and 304)

TO ENTER EXPENDITURE DATA INTO THE JOB TRAINING AUTOMATION (JTA) SYSTEM START WITH THE “**EXPD**” SCREEN (**ENTER VIA SUMMARY OF EXPENDITURES**). ENTITIES WITHOUT JTA ACCESS WOULD USE THE MS WORD VERSION OF THE FORM. THE FORM IS TO BE COMPLETED BASED UPON THE FOLLOWING LINE-ITEM INSTRUCTIONS. The instructions also identify the lines where entries are required when filing monthly reports.

*ON THE **EXPD** SCREEN ENTER THE FOLLOWING:*

Item	Line Item Instructions
1. Subgrantee Code	Enter the Local Workforce Investment Area (LWIA)/Subgrantee three-letter alpha code assigned by the Workforce Investment Division.
2. Grant Code	Enter the JTA three-digit grant code assigned to the funding source.
3. YOA	Enter the Year of Appropriation (YOA) assigned to the funding source.
4. Report Period End	For quarterly reports enter 3/xx, 6/xx, 9/xx, and 12/xx. For monthly reports enter 1/xx, 2/xx, 4/xx, 5/xx, 7/xx, 8/xx, 10/xx and 11/xx.
5. Closeout Report N/C	Enter a "C" if filing a closeout report. If not filing a closeout report the JTA system will automatically default to "N" for No. If you have previously entered a "C" and are changing back to an "N," the previous entry will then become a "Z." If you need to revise a line item that the "C" was previously entered on, you must again select the "C" for the same report period; make the revision, then re-file the closeout.
6. Rev Number	The revision number will come up automatically.

SECTION I. SUBGRANT INFORMATION

1. Year of Appropriation	If the user has access to the JTA system these categories auto-fill based on entries made on the EXPD screen. If user does not have access to JTA, entries must be manually entered on the form.
2. Rev. No.	
3 Subgrant/ Contract No	
4. Subgrant Term	

5. Total Allotment	If the user has JTA access to the JTA system this category auto-fills based on the allotment granted for each program fund stream. If user does not have access to JTA, entries must be manually entered on the form.
6. Closeout Report	If the user has access to the JTA system this category auto-fills based on the entry to the EXPD screen. If no entries are made, JTA system will default to an "N." If user does not have access to JTA, entries must be manually entered on the form.

SECTION II. TOTAL EXPENDITURES (Administrative and Program) this section auto-fills based on the entries to Section III and V.

SECTION III. ADMINISTRATIVE EXPENDITURES

1. Administrative Cash Expenditures	Enter the amount of administrative cash expenditures for the grant code. Note: cash expenditures do <u>not</u> necessarily equal amount of cash drawn. (For definition of cash expenditures, refer to the "Definition of Terms" section of this directive).
2. Administrative Accrued Expenditures	Enter the amount of administrative accrued expenditures for the grant code. (For definition of accrued expenditures, refer to the "Definition of Terms" section of this directive).
3. Total Administrative Expenditures	This line will auto-fill based on the entries to Section III, Lines 1 and 2. NOTE: WHEN FILING MONTHLY REPORTS AN ENTRY IS REQUIRED ON THIS LINE.

SECTION IV. OTHER REPORTABLE ITEMS (ADMIN)

1. Non-Fed Supp (Stand-In)	Enter the total amount of Non-Federal Support (if applicable). Note: Stand-in costs are non-federal costs that may be substituted for disallowed grant costs resulting from an audit. Stand-in costs must come from the same year as the costs that they are proposed to replace, and they must not cause a violation of the administrative or other cost limitations. Refer to 20 CFR 667.300 (c) (2)
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2. Unliquidated Obligations	<p>Enter the amount of all obligations owed but not yet paid for the program year.</p> <p>Note: “Unliquidated Obligations” are the total dollar amount of formal orders placed through purchase orders, contract delegation orders, contracts and subgrants awarded that are to be paid at a future date. The amount reported on this line should be the obligations committed to by the subgrantee for which the good or service has not been received and for which an outlay (cash) or an accrued expenditure has not been recorded.</p> <p>NOTE: WHEN FILING MONTHLY REPORTS AN ENTRY IS REQUIRED ON THIS LINE.</p>
3. Program Income Earned	Enter the amount of program income earned.
4. Program Income Expended	Enter the amount of program income expended.

SECTION V. CUMULATIVE EXPENDITURES (PROGRAM) Enter the amount of cumulative expenditures for the selected grant code.

1. Youth In School	Enter the total expenditure amount that was provided for in school youth activities.
2. Youth Out of School	<p>Enter the total expenditure amount that was provided for out of school youth activities.</p> <p>Note: At least thirty percent (30%) of youth formula funding must be spent on out of school activities. The JTA system contains a “soft edit” on this percentage alerting users to the 30% requirement.</p> <p>Refer to 20 CFR 664.320</p>
3. Total Program Expenditures	<p>Enter the total Cash expenditures in the block provided. Enter the total Accrued expenditures in the block provided. These amounts must agree with the total expenditures entered in lines 1 and 2 in order to continue.</p> <p>(For definitions of cash and or accrued expenditures, refer to the “Definition of Terms” section of this directive).</p> <p>NOTE: WHEN FILING MONTHLY REPORTS AN ENTRY IS REQUIRED ON THIS LINE.</p>
3.a Youth Summer Employment Opportunities	Enter the total amount of accrued expenditures for Summer Employment Opportunities contained in the In School and Out of School total expenditures reported in Line 3.

SECTION VI. OTHER REPORTABLE ITEMS (PROGRAM)

1. Non-Fed Supp (Stand-In)	Enter the total amount of Non-Federal Support (if applicable). Note: Stand-in costs are non-federal costs that may be substituted for disallowed grant costs resulting from an audit. Stand-in costs must come from the same year as the costs that they are proposed to replace, and they must not cause a violation of the administrative or other cost limitations. Refer to 20 CFR 627.480(f).
2. Unliquidated Obligations	Enter the amount of all obligations owed but not yet paid for the program year. Note: "Unliquidated Obligations" are the total dollar amount of formal orders placed through purchase orders, contract delegation orders or contracts and subgrants awarded that are to be paid at a future date. The amount reported on this line should be the obligations committed to by the subgrantee for which the good or service has not been received and for which an outlay (cash) or an accrued expenditure has not been recorded. NOTE: MONTHLY ENTRIES ARE REQUIRED ON THIS LINE.
3. Program Income Earned	Enter the amount of program income earned.
4. Program Income Expended	Enter the amount of program income expended.

SECTION VII. COMMENTS

Enter any comments in this section

SECTION VIII. CERTIFICATION

1. Name	Enter the name of the authorized official who will be approving the forms. A signature is required only on fourth quarter and closeout reports.
2. Title	Enter the title of the authorized official.
3. Phone Number	Enter the phone number of the authorized official.
4. Contact Person	Enter the name of the contact person to be reached in the event any questions should arise. The contact person will, in most cases, be the individual who prepares the report.
5. Contact Title	Enter the contact person's title.
6. Contact Phone	Enter the contact person's phone number.
7. Date Submitted	Date submitted defaults to the actual date data is being entered.